

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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THE SILVERFERN GROUP, INC.,	:	
	:	
Plaintiff,	:	Case No. 06 CV 15404 (LBS)
	:	
v.	:	
	:	
ePALS CLASSROOM EXCHANGE, INC.,	:	<u>DECLARATION OF</u>
	:	<u>GEORGE LEDWITH</u>
	:	
Defendant.	:	
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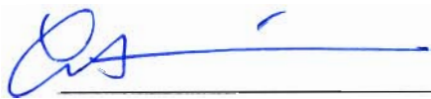
Pursuant to 28 U.S.C. § 1746, **GEORGE LEDWITH** hereby declares:

1. I am Executive Vice President and Chief Operating Officer of Polygon Financial Investments, Inc. I make this declaration based on my own personal knowledge and submit it in opposition to Plaintiff's motion for summary judgment.

2. Clive Holmes in his affidavit states that I gave Silverfern assurances that its fees would be paid in full. *See* Holmes Aff. ¶ 10. I never had authority, nor represented to anyone that I had such authority, to speak on ePALS Classroom Exchange, Inc.'s behalf to Silverfern.

3. I declare under penalty of perjury that the foregoing is true and correct.

Executed on March 27, 2007



George Ledwith